

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF TEXAS  
AUSTIN DIVISION

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CLERK OF COURT  
WESTERN DISTRICT OF TEXAS  
BY: 

UNITED STATES OF AMERICA,

Plaintiff

vs.

DENIS CALABRESE,

Defendant

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No.

**A19CR0053 RP**

[Violations: Attempt to Evade and  
Defeat Tax, 26 U.S.C. § 7201]

**FELONY INFORMATION**

THE UNITED STATES ATTORNEY CHARGES:

**COUNT ONE**

Attempt to Evade and Defeat Tax  
(Violation of 26 U.S.C. § 7201)

From in or about 2007 until in or about 2012, in the Western District of Texas and  
elsewhere, the Defendant,

**DENIS CALABRESE**

("the Defendant"), a resident of Houston, Texas, willfully attempted to evade and defeat income  
tax due and owing by him and his spouse to the United States of America, for the calendar year  
2011, by committing the following affirmative acts, among others:

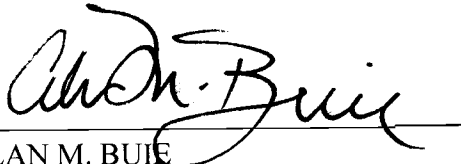
- (a) preparing and causing to be prepared, and filing and causing to be filed at the IRS  
Austin Service Center in the Western District of Texas, a U.S. Individual Income  
Tax Return, Form 1040 for 2011 that was false and fraudulent in that, as the  
Defendant then and there well knew, it reported an amount of income for 2011  
that was substantially less than the true amount of income that the Defendant and  
his spouse actually received during 2011;

- (b) creating a business entity called Kettone Corp. in the Cayman Islands and establishing a bank account for Kettone Corp. in the Cayman Islands;
- (c) arranging for one or more businesses to pay to Kettone Corp., via its Cayman Islands bank account, income that the Defendant had earned for consulting services;
- (d) failing to advise the accountants who prepared his and his spouse's tax returns about the Kettone Corp. bank account in the Cayman Islands;
- (e) failing to file with the Financial Crimes Enforcement Network ("FINCEN") a form that the law required, called a Report of Foreign Bank and Financial Accounts;
- (f) failing to disclose Kettone Corp.'s Cayman Islands bank account on income tax returns; and
- (g) misleading the accountants who prepared his tax returns about the amount of income he received during 2011, including but not limited to income that was paid to Kettone Corp,

in violation of Section 7201 of Title 26 of the United States Code.

JOHN F. BASH  
United States Attorney

By:

  
ALAN M. BUIE  
Assistant United States Attorney